

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
October 19, 2017  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, October 19, 2017 at 8:38 AM with Chair David Westfall, CPA, presiding. The Board adjourned to Executive Session at 8:48 AM and returned to Regular Session at 9:45 AM. The meeting adjourned at 3:20 PM.

**ROLL CALL**

The following members of the Board were present:

David Westfall, CPA, Chair

T. Layne VanOrden, CPA, Vice-Chair

Scott Dockins, CPA, Secretary

Jason Peery, CPA, Treasurer

Jae Hallett, CPA Member

James Bell, CPA Member

Julie Ellsworth, Public Member

Executive Director Kent Absec and Mary Robinson, along with Andrea Rosholt, Legal Counsel, represented Board staff. Mr. Peery was excused from the meeting between 11:20 AM to 1:35 PM.

**1. CONVENE REGULAR SESSION**

Mr. Westfall welcomed the newest Board members, Mr. Bell and Ms. Ellsworth and thanked them for their commitment to the Board. Mr. Peery moved, and Mr. Dockins seconded, to accept the minutes of the July 27, 2017 Board Meeting Regular Session. Motion carried. Mr. Peery moved, and Mr. Dockins seconded, to accept the minutes of the September 19, 2017 Board Meeting Regular Session. Motion carried. Mr. Peery moved, Mr. Dockins seconded to accept the minutes of the July 27, 2017 Hearing in the matter of Jeffery Hurst. Motion carried.

**2. EXECUTIVE SESSION**

David Westfall, Chair, citing *Idaho Code* Section 74-206 (1) (d) & (f) called for a vote to adjourn to Executive Session. The Board voted as follows: David Westfall, yes; Scott Dockins, yes; James Bell, yes; Layne VanOrden, yes; Jae Hallett, yes; Julie Ellsworth, yes; and Jason Peery, yes.

**3. ACTION ITEMS FROM THE EXECUTIVE SESSION**

When the Regular Session resumed, the Board addressed items from the Executive Session.

**(A) Approve Minutes:** Mr. Peery moved, and Mr. Hallett seconded, to accept the minutes of the July 27, 2017 Board Meeting Executive Session. Motion carried. Mr. Peery moved, and Mr. Dockins seconded, to accept the minutes of the September 19, 2017 Board Meeting Executive Session. Motion carried.

**(B) Status Reports on Complaint Dockets:**

2017-02 & 03 Mr. Hallett moved, and Mr. Peery seconded to accept the recommendation of the Investigative Committee and the recommendation of the Executive Director and Legal Counsel to close complaints 2017-02 and 2017-03 as cause has not been shown to find a violation of the Idaho Accountancy Act and Rules. Mr. VanOrden recused himself and abstained from the vote. Motion carried.

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**(C) Cease & Desist:** No action taken as there are no Cease and Desist dockets.

**(D) Approval of Exam Scores and Pass Lists:**

Mr. Peery moved, and Mr. Dockins seconded, to approve the Exam scores as presented from 2<sup>nd</sup> Quarter, 2017. Motion carried. Mr. Peery moved, and Mr. Dockins seconded, to approve the Exam scores as presented from 3<sup>rd</sup> Quarter, 2017. Motion carried. Mr. Peery moved, and Mr. Dockins seconded to ratify the list of candidates who received an Exam Extension approved by Board Staff due to the delay in the release of Exam scores during 2<sup>nd</sup> Quarter 2017. Motion carried. Mr. Peery moved, and Mr. Dockins seconded to ratify the 2<sup>nd</sup> Quarter Exam Pass List as presented. Motion carried. Mr. Peery moved, and Mr. Hallett seconded to ratify the 3<sup>rd</sup> Quarter Exam Pass List as presented. Motion carried.

**(E) License Special Consideration:** There were no Licensure Special Considerations.

**(F) Performance Evaluations and Merit Pay Increases:** There were no performance evaluations or merit pay increases to consider.

#### **4. REPORTS TO THE BOARD**

**Director Report:** 1) Mr. Absec presented to the Board a report on the performance of Idaho Exam candidates during the 2<sup>nd</sup> and 3<sup>rd</sup> quarter testing window. These are the first two windows since the new exam was launched in April. Mr. Absec also reported that the Pass Rate for Idaho candidates was higher in both the 2<sup>nd</sup> and 3<sup>rd</sup> quarter than prior to the launch of the new exam. Board staff will continue to monitor performance and report to the Board. 2) Mr. Absec reported on the proposed rule changes that have been submitted and are awaiting publication as a pending rule in the November administrative bulletin. Mr. VanOrden moved, and Mr. Peery seconded to ratify the vote to accept the approval of the proposed rules to a status of pending. Motion carried. 3) Mr. Absec reported to the Board the status of the migration of the database software from GL Solutions. Mr. Absec reported that Board Staff has encountered many obstacles with the migration and that it has been a very challenging process. 4) Mr. Absec and Ms. Rosholt led a discussion on the draft legislation before the Administrative Hearing Officer Committee and its potential impact to the Board. Staff and Legal Counsel were asked to continue to follow and update the Board. 5) Mr. Absec briefed the Board on his activities since the last Board meeting.

**Treasurer Report:** The Board reviewed the FY 2018 year-to-date revenues and expenses as reported by Mr. Absec.

**Legal Counsel Report:** Ms. Rosholt gave a presentation to the Board on issues pertinent to the Board from a legal perspective.

#### **5. EXAMINATION**

**Examination Candidates:** Mr. Hallett moved, and Mr. VanOrden seconded, to ratify the first-time examination candidates approved since the last Board meeting. Motion carried.

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Exam Candidates - First Time or Transfer 7/18/2017 to 10/11/2017

Jason David Hendricks	Jayson Alfred Arrington
Scot Drayton Carpenter	Olivia France Rothgeb
Benjamin Jacob Noel	Bjorn Scheepbouwer
Brittnay Jean Davis	Kimberly Colleen Weir
Paul Anton Holm	Michael Arthur Moreau
David Aaron Jennings	Ashley Marie Hughart
Jacob Matthew Crosby	Krystalyn Pratt Lynn
Elizabeth Jane Clapp	Weston Robert Orme
Heidi Marie Tanner	Damon David Johnson
Thomas Cody Perryman	Bryan Christopher Rognaldson
Samantha Nicole Smith	Joshua Kenneth Martin
Sheldon Scott Anderson	Nyssa Lynn Bradley
Thomas Stephen Ryan	Sheldon D Brown
Koltyn Robert Hobbs	Kevin Travis Hatch
Brandon Hubert Woods	Courtney Hicks Price

**6. NEW LICENSEES: CP-5859 through CP-5905**

Mr. Dockins moved, and Mr. Hallett seconded, to ratify the list of new licensees from CP-5859 through CP-5905 as presented. Motion carried.

<b>Name</b>	<b>License #</b>	<b>Method</b>	<b>Date Issued</b>
Janet Ellen Mosebach	CP-5859	Reciprocity	7/19/2017
Xinyu Cao	CP-5860	Exam	7/19/2017
Basilio Nunez	CP-5861	Reciprocity	7/20/2017
Ashlee Lent	CP-5862	Exam	7/25/2017
Alicia Willis	CP-5863	Exam	7/25/2017
Tyson Moore	CP-5864	Exam	7/25/2017
Chris Chatwin	CP-5865	Exam	7/25/2017
Ben Richards	CP-5866	Exam	7/31/2017
Nathan Faragher	CP-5867	Reciprocity	7/31/2017
Chris Wester	CP-5868	Reciprocity	7/31/2017
Ashlee Linton	CP-5869	Exam	7/31/2017
Dylan Raymond	CP-5870	Exam	8/1/2017
Matthew Lindstrom	CP-5871	Reciprocity	8/1/2017
Amanda Tew	CP-5872	Exam	8/8/2017
Gavin Schaat	CP-5873	Exam License	8/8/2017

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Michele Mulkey	CP-5874	Reciprocity	8/10/2017
David Heffner	CP-5875	Exam	8/10/2017
Brittany Strang	CP-5876	Exam	8/10/2017
Kimberly Muller	CP-5877	Reciprocity	8/15/2017
Bonny Scott	CP-5878	Reciprocity	8/15/2017
Matthew David Farnes	CP-5879	Exam	8/18/2017
Jacob Franklin Revis	CP-5880	Exam	8/18/2017
Burke Kunz	CP-5881	Exam	8/31/2017
Ryan Wheeler	CP-5882	Exam	8/31/2017
Adam Jacobsmeyer	CP-5883	Exam	8/31/2017
Nicholas Moore	CP-5884	Reciprocity	8/31/2017
Emily Meppen	CP-5885	Exam	8/31/2017
Benjamin Klotthor	CP-5886	Exam	8/31/2017
Gabriel Shaw	CP-5887	Exam	9/12/2017
William Cole	CP-5888	Reciprocity 4/10	9/12/2017
Scott Taylor	CP-5889	Exam	9/13/2017
Carl Chalmers	CP-5890	Reciprocity 4/10	9/20/2017
Michael Scott	CP-5891	Reciprocity	9/20/2017
Dennis Bogart	CP-5892	Reciprocity	9/20/2017
Keely Carter	CP-5893	Reciprocity	9/20/2017
Thomas Luper	CP-5894	Exam	9/20/2017
Robert C Morris	CP-5895	Exam	9/20/2017
Jayme Johnson	CP-5896	Exam	9/28/2017
Amy Timmer	CP-5897	Exam	9/28/2017
Benjamin Allen	CP-5898	Reciprocity	9/28/2017
Julie Muguira	CP-5899	Reciprocity	9/28/2017
Melissa Lowther	CP-5900	Reciprocity	10/4/2017
Alexander Stewart	CP-5901	Exam	10/10/2017
Donald Lining	CP-5902	Reciprocity	10/10/2017
Harmon Hardy	CP-5903	Exam	10/11/2017
Marcie Harper	CP-5904	Exam	10/11/2017
Brian Gillenwater	CP-5905	Exam	10/11/2017

**7. EXECUTIVE ORDER 2017-06, LICENSING FREEDOM ACT**

Mr. Absec and Ms. Rosholt led the Board through a discussion, per Executive Order 2017-06 on the licensing requirements for a Certified Public Accountant as found in the Idaho Accountancy Act & Rules. Mr. Absec informed the Board the Lt. Governor's office would be providing a reporting format and that he will continue to work on the Executive Order and discuss updates with the Board at their January 2018 meeting.

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**8. FIRM REGISTRATION AND PEER REVIEW PROGRAM**

Mr. Absec reported that 224 firms registered during the latest firm registration period. This number of firms is down from the previous registration period. Mr. Dockins moved, and Mr. VanOrden seconded to reappoint Terry Kleinsmith and Gary Teuscher to the PROC for a one-year term to expire on September 30, 2018 and to appoint Cheryl Guidy to a three-year term to expire on September 30, 2020. Motion carried. Mr. Peery moved, and Mr. Bell seconded to appoint Mr. Dockins as the Board Liaison to the PROC for the upcoming year. Motion carried. The Board also asked Board Staff and Legal Counsel to pursue information and determine what a possible process could be regarding having those firms with consecutive failed peer reviews and/or consecutive 'non-pass' peer reviews. Board staff suggested that those firms be asked to provide information on the failed peer reviews which will be turned over to the Investigative Committee for consideration and review. Staff and Legal Counsel to follow.

**9. CPE**

Mr. Absec reported licensees had already begun reporting their 2017 CPE. The Board was updated on the work the staff is doing with GLSolutions to bring the CPE reporting website into conformity with the latest changes to the Statement on Standards for CPE. Mr. Dockins, motioned, and Mr. Hallett seconded to appoint Mr. Peery as the Board Liaison to the CPE committee for the upcoming year. Motion carried.

**12. NASBA**

Mr. Absec gave the Board a preview of item which will be discussed at the upcoming NASBA Annual Meeting in New York. Mr. Absec also reported he was reappointed to NASBA's CBT Exam Administration Committee as well as reappointments of Idaho Board members to NASBA committees including Mr. Hallett to the Enforcement Committee and Mr. Dockins to the Standard-Setting Advisory Committee. Mr. Peery was appointed to the Education Committee.

The Board set the following meeting dates for the 2018 calendar year:

- Thursday, January 18, 2018
- Wednesday, April 25, 2018
- Thursday, July 19, 2018
- Thursday, October 18, 2018

There being no further business before the Board the meeting was adjourned at 3:20 PM.

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Dave Westfall, CPA, Chair

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T. Layne VanOrden, CPA, Vice Chair

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Scott Dockins, CPA, Secretary